



**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2021
for
St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

S B
& P

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Apple Trust, the operating name of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Ltd has aims to:

- Advance the education of children and young people resident in the area, in particular but not exclusively through the provision of nursery, day and after school care services, and
- To provide a lunch club, meals and other activities to engage local residents in the area with the object of improving their condition of life arising from different and often challenging circumstances.

Public benefit

As trustees of the charity we have complied with section 4 of the 2006 Charities Act, having due regard to guidance published by the Charity Commission in respect of public benefit.

Our Achievement and Performance for the financial year sets out how we have met our responsibilities for the year to 31st March 2021.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In previous annual reports I have always begun with a word of very deserved thanks. This last year, COVID19 has stress tested our operations like never before, and I want to pay tribute to our outstanding staff, parents/carers and trustees who have not only ensured we remained open as much as possible, but that standards were maintained and the well-being of all was kept front and centre. Never has this thank you to our Apples family been so richly deserved.

What a year that was!

The Apple Trust is rightly recognised as being 'more than' childcare and 'more than' wider support for vulnerable families. It is transformational - boosting confidence, providing stability and safe spaces, enabling young people and their parents/carers to flourish in so many ways whilst having the very best of fun.

Not surprisingly, along with many community organisations, the early pandemic resulted in our closure, firstly between the end of March 2020 when the first lockdown was announced (until June 2020). We attempted to re-open, meeting the needs particularly of key worker families etc but sadly occupation didn't exceed 14% and it wasn't possible to sustain operations so a further shut-down took place until September 2020.

Throughout this time online and telephone support continued by a loyal and faithful skeleton staff who ensured families being impacted most by the pandemic were not left isolated.

Sadly, these closures have hit the trust hard financially. The headline you will read about in more detail in the financial sections of this report is a loss of some £70,000 in fee income. Most charitable and other grant making bodies understandably switched their foci to the pandemic meaning only a very small amount of external grant income was able to be secured.

The financial impact was exacerbated with the increased costs incurred by operating safely and securely - for example higher staffing costs as children were grouped differently to prevent cross-infection, hygiene equipment and PPE.

The trustees are extremely thankful for HM Government's job retention scheme which enabled us to furlough staff. Not only did this enable us to mitigate against the impact of the fee reduction but its flexibility meant that we could phase return. Little Apples particularly played a huge part in our local covid recovery, enabling families to return to some sense of normality where possible and when they felt able to do so. As an organisation we were able to respond in a bespoke way to family need and this has resulted in even stronger links with home post-pandemic than before.

As I have already said, staff have been remarkable. No one can doubt their loyalty, flexibility and commitment to The Apple Trust. It could be easy to forget that they were also dealing with the personal impact of the pandemic whilst serving others. Where we became aware of staff well-being being at risk, we offered support, and the culture of intentional 'holding one another up and together' was important. Covid camaraderie was a key ingredient to our ability to continue, but for those who found the experience more de-stabilising we offered pastoral support and signposted to counselling. Our staff are our most valuable asset. I hope we have demonstrated this last year that this belief isn't just about nice words, but translates into very practical, very authentic care and concern.

Towards the end of the year, with the advent of vaccination and greater understanding about transmission and management of the disease, numbers began to swell and indeed by the end of January 2021, numbers were healthy and by the end of March, one year on from the start of the pandemic, our baby room and 2 year old room were at full capacity. We ended the year not just hugely relieved that we survived as an organisation, but that all of our staff (some of whom caught the virus) were safe and well. We will look back I'm sure on 2020 as the most remarkable of years, that brought out the very best in us.

Wider charitable activities

The Apple Trust is established as a major charitable contributor to local community infrastructure. In addition to its core business as a childcare provider which is its trading interest, the trust will always have in its DNA and operations a range of activities for the common good. We are committed to community cohesion, intergenerational connecting, and local problem solving and enabling. The close relationship we have with local schools, churches and other organisations means we are well placed to make a difference.

For example, we have a small but enthusiastic group which uses the trusts site for horticultural and environmental activities of different kinds. We partner with St Gabriels church to facilitate a well established Lunch Club which brings together and supports around 75 older people, many of whom are grandparents with caring responsibilities or additional needs. We also go the extra mile with families each and every day, helping with finances (so that no child is ever excluded due to affordability), accessing a wide range of additional support (including advocacy and emotional support, access to the internet etc). These significant activities do not always appear on our balance sheet. However, 'in kind' support to our local community we estimate to be in the region of £17,500 per annum.

**Report of the Trustees
for the Year Ended 31 March 2021**

It remains a huge privilege to serve the trust as chair and thank trustees for this honour which I do not take for granted.

We do need to augment our trustee body with inspirational and determined people who can add to our range of skills and experiences. Please do contact me directly for more information if you are interested in this worthwhile endeavour.

I commend this annual report to you and thank you for your interest and support.

With my very best regards

Reverend Canon Malcolm Rogers MBE
Chair of Trustees, The Apple Trust

FINANCIAL REVIEW

Financial position

The Apple Trust has operated this last year, which has seen growth and success, without any grant aid assistance. This is a truly remarkable achievement and is a tribute to the expert financial planning and support trustees receive, both internally from our business manager and externally through our consultant. The diligence and flexibility of the staff has of course made all of this possible. Moving forwards, reserves meet our policy and budgets indicate there are no imminent risks to sustainability, enabling us to consider and implement developmental works and refurbishments. We are not complacent though, and are proceeding with caution, knowing how quickly the financial climate can change. Linking our financial performance with our charitable benefit, is our decision to invest £50,000 in the local credit union, which in itself is paying better-than-bank dividends whilst enabling the credit union to massively increase its reach through additional resources.

Reserves policy

The charity aims to keep unrestricted reserves at a level between £100,000 and £120,000 to cover three months running costs in the event deficit funding is required.

The unrestricted reserves at the year end are below this range and, the trustees recognise the financial risk this presents to the charity. Robust financial stability is priority to the trustees and management as they continue to monitor and review the position. Steps have been put in place to mitigate any increased financial risk and, the trustees look forward to future development, growth and self sustainability.

FUTURE PLANS

In addition to refurbishments across the site, the trustees and senior staff are committed to maintaining the quality of all our services and the sites from which we operate. We realise that some of this work can and should be funded by grants although our ongoing aspiration is to remain sustainable in our day to day business without them. We are committed to increasing occupancy and seizing opportunities within the community to develop the trusts profile, and we are together determined to enable the trust meet and exceed its goals in the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited is a company limited by guarantee working under the name of The Apple Trust. It was incorporated 3 December 2001 and registered as a charity on 22 February 2005.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up the members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

All trustees are familiarised with the charity at an induction meeting with existing members of the charity.

At this meeting, inductees are provided with a variety of briefing materials including a trustees handbook that covers the following:

- The obligations of trustees and SORP
- The operational framework of the charity including the Memorandum and Articles
- The organisational structure
- The current financial position of the charity
- Future plans and objectives of the charity

All trustees are offered a variety of training programmes in order to help them meet their obligations. These include course on equal opportunities and diversity, finance, recruitment and management.

Induction and training of new trustees

All trustees are familiar with the practical work and all key employees of the charity. They have been briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity.

In the citation which was read out in January 2017 by HRH The Prince of Wales, I was given the tremendous honour of being awarded an MBE for services to the local community and community cohesion. As I received the award, I was extremely mindful that I do so not only on my own behalf but also on behalf of all the people in The Apple Trust who work so hard to bring our vision into reality each day. The Trust changes lives for the better, those of countless children and parents, and also our staff who are not just childcare practitioners but pillars of the local community working towards the common good. Any full measurement of our success and impact can therefore only be carried out in the future, and with regard to how the people we work with and work for go on to become even more happy, respectful and contributory citizens.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04333012 (England and Wales)

Registered Charity number

1108217

Registered office

St. Gabriel's Community Centre
Hall Lane
Huyton
Liverpool
Merseyside
L36 6AZ

Report of the Trustees
for the Year Ended 31 March 2021

Trustees

Rev Canon M Rogers
Mrs B M Williams
T Williams
Mrs C M Birkett
K W Birkett

Company Secretary

Mrs B M Williams

Independent Examiner

Suzanne Draper
FCCA ACA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24th November 2021 and signed on its behalf by:



Rev Canon M Rogers - Trustee

Independent examiner's report to the trustees of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA ACA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Suzanne Draper
FCCA ACA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Date: 24/11/21

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

		Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	70,117	41,289	111,406	43,221
Charitable activities	4				
Education and childcare services		224,279	-	224,279	290,326
Investment income	3	753	-	753	1,058
Total		295,149	41,289	336,438	334,605
EXPENDITURE ON					
Charitable activities	5				
Education and childcare services		270,932	56,405	327,337	371,887
NET INCOME/(EXPENDITURE)		24,217	(15,116)	9,101	(37,282)
Transfers between funds	12	(39)	39	-	-
Net movement in funds		24,178	(15,077)	9,101	(37,282)
RECONCILIATION OF FUNDS					
Total funds brought forward		62,605	155,743	218,348	255,630
TOTAL FUNDS CARRIED FORWARD		86,783	140,666	227,449	218,348

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Balance Sheet
31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	9	5,971	139,883	145,854	159,912
CURRENT ASSETS					
Debtors	10	7,201	-	7,201	6,740
Cash at bank		92,832	784	93,616	64,079
		100,033	784	100,817	70,819
CREDITORS					
Amounts falling due within one year	11	(19,221)	(1)	(19,222)	(12,383)
NET CURRENT ASSETS		80,812	783	81,595	58,436
TOTAL ASSETS LESS CURRENT LIABILITIES		86,783	140,666	227,449	218,348
NET ASSETS		86,783	140,666	227,449	218,348
FUNDS	12				
Unrestricted funds				86,783	62,605
Restricted funds				140,666	155,743
TOTAL FUNDS				227,449	218,348

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24/11/2021 and were signed on its behalf by:


M Rogers - Trustee

The notes form part of these financial statements

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Cash Flow Statement
for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>31,608</u>	<u>(24,525)</u>
Net cash provided by/(used in) operating activities		<u>31,608</u>	<u>(24,525)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(2,824)</u>	<u>-</u>
Interest received		<u>753</u>	<u>1,058</u>
Net cash (used in)/provided by investing activities		<u>(2,071)</u>	<u>1,058</u>
Change in cash and cash equivalents in the reporting period		<u>29,537</u>	<u>(23,467)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>64,079</u>	<u>87,546</u>
Cash and cash equivalents at the end of the reporting period		<u>93,616</u>	<u>64,079</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	9,101	(37,282)
Adjustments for:		
Depreciation charges	16,861	16,977
Loss on disposal of fixed assets	22	-
Interest received	(753)	(1,058)
(Increase)/decrease in debtors	(461)	180
Increase/(decrease) in creditors	6,838	(3,342)
Net cash provided by/(used in) operations	<u>31,608</u>	<u>(24,525)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank	64,079	29,537	93,616
	<u>64,079</u>	<u>29,537</u>	<u>93,616</u>
Total	<u>64,079</u>	<u>29,537</u>	<u>93,616</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably..

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

Costs recognised by the charity that are associated with its governance as opposed to general running costs or charitable activity costs. Costs include accountancy and independent examiners fees and bank charges and interest.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Leasehold property	- 4% straight line
Property improvements	- 4% straight line
Equipment	- 20% on reducing balance
Fixtures & Fittings	- 20% on reducing balance
Computer Equipment	- 20% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared on a going concern basis. The trustees have considered a period of twelve months from the date of approval of the financial statements. The trustees believe that no material uncertainties exist.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. DONATIONS AND LEGACIES

	31.3.21 £	31.3.20 £
Donations	3,639	2,879
Grants	55,666	37,181
CJRS Grant	52,101	3,161
	<u>111,406</u>	<u>43,221</u>

Grants received, included in the above, are as follows:

	31.3.21 £	31.3.20 £
Early Years Professional	31,427	29,632
SEN	1,412	2,211
General activities	22,827	5,338
	<u>55,666</u>	<u>37,181</u>

3. INVESTMENT INCOME

	31.3.21 £	31.3.20 £
Bank interest receivable	753	1,058

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21 £	31.3.20 £
Nursery fees	Education and childcare services	224,279	290,326

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Education and childcare services	323,990	3,347	327,337

6. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

Depreciation of owned assets 2021 - £16,671 (2020 £16,977)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
	20	20
Charitable staff		

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Leasehold property £	Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2020	386,136	20,366	44,708	2,760	453,970
Additions	-	-	2,824	-	2,824
Disposals	-	(130)	-	-	(130)
At 31 March 2021	386,136	20,236	47,532	2,760	456,664
DEPRECIATION					
At 1 April 2020	232,353	19,729	39,963	2,013	294,058
Charge for year	15,445	123	1,143	149	16,860
Eliminated on disposal	-	(108)	-	-	(108)
At 31 March 2021	247,798	19,744	41,106	2,162	310,810
NET BOOK VALUE					
At 31 March 2021	138,338	492	6,426	598	145,854
At 31 March 2020	153,783	637	4,745	747	159,912

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	5,754	2,909
Other debtors	623	3,161
Prepayments	824	670
	7,201	6,740

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	580	310
Social security and other taxes	3,364	2,613
Pensions	850	729
Deferred income	2,333	2,121
Accrued expenses	12,095	6,610
	<u>19,222</u>	<u>12,383</u>

12. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	32,605	24,217	(39)	56,783
Contingency fund	30,000	-	-	30,000
	<u>62,605</u>	<u>24,217</u>	<u>(39)</u>	<u>86,783</u>
Restricted funds				
Big Lottery	60,000	(6,000)	-	54,000
ERDF	93,783	(9,445)	-	84,338
Knowsley SureStart	929	(186)	-	743
Awards For All	1,031	(200)	-	831
LCR Cares Grant	-	(39)	39	-
Pilkingtons Austin - Lunch Club Grant	-	754	-	754
	<u>155,743</u>	<u>(15,116)</u>	<u>39</u>	<u>140,666</u>
TOTAL FUNDS	<u>218,348</u>	<u>9,101</u>	<u>-</u>	<u>227,449</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,149	(270,932)	24,217
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(186)	(186)
Awards For All	-	(200)	(200)
Early Years Professional - Staff Cover	31,427	(31,427)	-
Baby Room	1,412	(1,412)	-
LCR Cares Grant	6,750	(6,789)	(39)
Pilkingtons Austin - Lunch Club Grant	1,000	(246)	754
Early Years - Stepped approach outdoor play	700	(700)	-
	<u>41,289</u>	<u>(56,405)</u>	<u>(15,116)</u>
TOTAL FUNDS	<u>336,438</u>	<u>(327,337)</u>	<u>9,101</u>

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	83,173	(20,568)	(30,000)	32,605
Contingency fund	-	-	30,000	30,000
	<u>83,173</u>	<u>(20,568)</u>	<u>-</u>	<u>62,605</u>
Restricted funds				
Big Lottery	66,000	(6,000)	-	60,000
ERDF	103,228	(9,445)	-	93,783
Knowsley SureStart	1,161	(232)	-	929
Awards For All	1,281	(250)	-	1,031
Baby Room	787	(787)	-	-
	<u>172,457</u>	<u>(16,714)</u>	<u>-</u>	<u>155,743</u>
TOTAL FUNDS	<u>255,630</u>	<u>(37,282)</u>	<u>-</u>	<u>218,348</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302,762	(323,330)	(20,568)
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(232)	(232)
Awards For All	-	(250)	(250)
Early Years SENCO Support	29,632	(29,632)	-
Baby Room	2,211	(2,998)	(787)
	<u>31,843</u>	<u>(48,557)</u>	<u>(16,714)</u>
TOTAL FUNDS	<u>334,605</u>	<u>(371,887)</u>	<u>(37,282)</u>

Restricted Funds:

Awards For All

A grant of £9,331 was awarded in 2012 for the purpose of funding an eco friendly outdoor play and resource area, of which £1,339 was spent on capital equipment. Each year an amount is released from the restricted fund to reflect the movement in the net book value.

In 2015, £5,260 was received to reduce the charities carbon footprint and help the charity become more energy efficient through improved facilities, equipment & utilities. As above, £2,612 was capitalised and an amount is released annually from the restricted fund to reflect the movement in the net book value of the asset.

Big Lottery

12. MOVEMENT IN FUNDS - continued

In 2006, £150,000 was received from Big Lottery as a contribution towards the construction of the building, this was match funded with an ERDF grant that was awarded in the same year. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the building. The balance on the fund is reflected by a proportion of the leasehold property net book value.

ERDF

A grant of £265,311 was awarded in 2006 to assist with the construction of the building. The grant is restricted and stipulates that if the building were to be sold before 2014, the initial award would have to be repaid in full. In the event of the building being sold after 2014, a percentage of the original award, on a reducing scale each year, would have to be repaid. An amount is released from the restricted fund each year to reflect the movement in the net book value of the building. The remaining balance on the fund is reflected by a proportion of the leasehold property net book value.

Knowsley Sure Start

In 2016, the charity purchased capital items costing £2,836. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the assets.

Early Years Support

This post to support Early Years requires our staff member highly experienced in SENCO works for the Local authority 3 days per week to assist their SENCO work. The post is always reviewed year on year and subject to Government funding available for them to provide the service. They will provide 3 months notice if this post was not to continue each year end.

Baby Room Grant

In 2019 the charity received £5,000 to spend on the outdoor play area. Various expenditure totalling £4,213 was spent resulting in new fence, new garden furniture and new astro turf. The charity had £787 remaining of this grant at 1 April 2019. In 2020 the charity received £2,211 and spent £2,998 and during the year the charity received a further grant of £1,412 and all was expended.

The Pilkington Grant

A Covid grant received for purchase of items to open up social activities. It was for the purchase of tables, chairs and parasols.

Stepped Approach Outdoor Grant

A grant to help enhance the resources we have put in place & help children develop independence, improve physicality and give a better learning experience.

Designated Funds:

Contingency fund

For many Charities and businesses operating post Covid, the actions and decisions we take over the next 12-24 months, and beyond, will be pivotal to our survival. With this in mind, the trustees felt it was both prudent and responsible to set aside an amount that would ensure the charity could meet its statutory responsibilities in the event a decision was taken to rationalize and scale down costs and activities at any point over this period.

13. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31 March 2021.